Punjab Government Gazette

EXTRAORDINARY

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CHANDIGARH, TUESDAY, JUNE 30, 2026
(ASADHA 9, 1948 SAKA)

LEGISLATIVE SUPPLEMENT

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Notification No.S.O.25/P.A.5/2017/Ss.9 and 15/2026 dated 24.06.2026 containing amendment in the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.296/P.A.5/2017/Ss. 9 and 15/2025, dated the 20th September, 2025. .. 421

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GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 24th June, 2026

No.S.O.25/P.A.5/2017/Ss.9 and 15/2026. - In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.296/P.A.5/2017/Ss. 9 and 15/2025, dated the 20th September, 2025, published in the Punjab Government Gazette (Extraordinary), dated the 20th September, 2025, namely: —

AMENDMENT

In the said notification,-

(a) in Schedule I - 2.5%,-

(i) against Serial No. 150, for the entry in column (2), the entry "2202 99 21, 2202 99 29" shall be substituted;

(ii) against Serial No. 151, for the entry in column (2), the entry "22029931, 22029939" shall be substituted;

(b) In Schedule III - 20%,-

(i) against Serial No. 2, for the entry in column (2), the entry "2202 91 00, 2202 99 91, 2202 99 99" shall be substituted;

(ii) against Serial No. 3, for the entry in column (2), the entry "2202 99 91, 2202 99 99" shall be substituted.

2. This notification shall be deemed to have been come into force on the 1st day of May, 2026.

Sd/-

AJIT BALAJI JOSHI,

Administrative Secretary (Taxation) to Government of Punjab,

Department of Excise and Taxation.

3761/6-2026/Pb. Govt. Press, S.A.S. Nagar